

1982 S.C. Op. Atty. Gen. 25 (S.C.A.G.), 1982 S.C. Op. Atty. Gen. No. 82-22, 1982 WL 154992

Office of the Attorney General

State of South Carolina

Opinion No. 82-22

April 7, 1982

***1 SUBJECT: Property Tax—Homestead Exemption**

A deed to real property, upon which the grantor's wife failed to renounce dower, establishes a fee simple title so as to allow the grantee to qualify for a homestead exemption.

TO: Honorable Jeanette K. Hamm
Newberry County Auditor

QUESTION:

Does a deed to real property, upon which the grantor's wife failed to renounce dower, establish a fee simple title so as to allow the grantee to qualify for the homestead exemption?

APPLICABLE LAW:

[Section 12–37–250 of the South Carolina Code](#) of Laws (1976).

DISCUSSION:

Pursuant to [§ 12–37–250](#) one of the requisites for a homestead exemption from ad valorem taxation is that the individual claiming such an exemption must:

‘* * * hold complete fee simple title or a life estate to the dwelling place. * * *’

One who holds title to a dwelling place by way of a deed upon which the grantor's wife failed to renounce dower nevertheless holds a complete fee simple title to that property. This is identical to the situation where a married man owns the fee simple title to his dwelling place. The fact that he is married and his wife has a dower interest in the dwelling neither diminishes his fee simple title nor disqualifies him from a homestead exemption.

‘An estate in fee simple is subject to dower and curtesy in jurisdictions where these estate still exist. * * *’ 28 Am. Jur. 2d Estates Section 10.

CONCLUSION:

A deed to real property, upon which the grantor's wife failed to renounce dower, establishes a fee simple title so as to allow the grantee to qualify for a homestead exemption.

Ronald W. Urban
Assistant Attorney General

1982 S.C. Op. Atty. Gen. 25 (S.C.A.G.), 1982 S.C. Op. Atty. Gen. No. 82-22, 1982 WL 154992

End of Document

© 2015 Thomson Reuters. No claim to original U.S. Government Works.